

January 30, 2006

TO INTERESTED PARTIES:

The Rules of Practice of the State Board of Equalization (Cal. Code of Regs., Title 18, Sections 5010 et seq.) are in the process of being revised and incorporated into the Board of Equalization Rules of California Tax Administration and Appellate Review (New Rules). The initial draft for Part 3 of the New Rules, relating to property tax appeals, was posted on the Board's website on September 14, 2005. An interested parties meeting was held November 13, 2005.

Staff received valuable comments at the interested parties meeting and in writing. In response to those comments, staff is now releasing a January 30, 2006 version of Part 3 for discussion at the second interested parties meeting, to be held on Thursday, February 23, 2006 (for details of time and location, please see the Board's website, at <http://www.boe.ca.gov>).

The January 30 version incorporates substantial revisions to the Appeals Division review of all property tax program appeals. Major revisions include:

- Placing the common procedures from articles 2, 3, and 4 (i.e., all programs except state assessee appeals) into a new part 5. As a result, articles 2, 3, and 4 are much shorter, emphasizing only the differences from the general procedures for each.
- Providing for electronic filing in certain circumstances.
- The briefing procedure and schedules for petitions under articles 2, 3, and 4 have been revised along the lines of the schedule used for briefing of appeals from actions of the Franchise Tax Board (see the revised part 4, on the Board's website). This allows more time for briefing and includes a conference with the Appeals Division.
- For state assessees, the revisions include a revised briefing schedule and procedures for a discretionary conference with the Appeals Division.

The January 30 version is presented in two forms: 1) strikeout-and-underline format that shows the revisions from the September 14, 2005 version; and 2) a finalized format that does not specifically identify each revision.

Staff is preparing a table to explain which particular suggestions from interested parties were accepted or not accepted. This table will be posted to the website as soon as possible.

Staff welcomes comments regarding the revisions to Part 3, and invites attendance at the second interested parties meeting.